

Chapter 2

Emergency Telephone Service Law

69-2-1 Short title.

This chapter is known as the "Emergency Telephone Service Law."

Enacted by Chapter 33, 1986 General Session

69-2-2 Definitions.

As used in this chapter:

- (1) "911 emergency service" means a unified statewide communication system which provides citizens with rapid direct access to public safety answering points by accessing "911" with the objective of reducing the response time to situations requiring law enforcement, fire, medical, rescue, and other emergency services.
- (2) "Local exchange service" means the provision of public telecommunications services by a wireline common carrier to customers within a geographic area encompassing one or more local communities as described in the carrier's service territory maps, tariffs, price lists, or rate schedules filed with and approved by the Public Service Commission.
- (3) "Local exchange service switched access line" means the transmission facility and local switching equipment used by a wireline common carrier to connect a customer location to a carrier's local exchange switching network for providing two-way interactive voice, or voice capable, services.
- (4) "Mobile telecommunications service" is as defined in Section 54-8b-2.
- (5) "Public agency" means any county, city, town, special service district, or public authority located within the state which provides or has authority to provide fire fighting, law enforcement, ambulance, medical, or other emergency services.
- (6) "Public safety agency" means a functional division of a public agency which provides fire fighting, law enforcement, medical, or other emergency services.
- (7) "Public safety answering point" means the same as that term is defined in Section 63H-7a-203.
- (8) "Public switched telecommunications network" means the network of equipment, lines, and controls assembled to establish communication paths between calling and called parties in North America.
- (9) "Radio communications access line" means the radio equipment and assigned customer identification number used to connect a mobile or fixed radio customer in Utah to a radio communication service provider's network for two-way interactive voice, or voice capable, services.
- (10) "Radio communications service" means a public telecommunications service providing the capability of two-way interactive telecommunications between mobile and fixed radio customers, and between mobile or fixed radio customers and the local exchange service network customers of a wireline common carrier. Radio communications service providers include corporations, persons or entities offering cellular telephone service, enhanced specialized mobile radio service, rural radio service, radio common carrier services, personal communications services, and any equivalent wireless public telecommunications service, as defined in 47 CFR, parts 20, 22, 24, and 90.
- (11) "Voice over Internet protocol service" is as defined in Section 54-19-102.

- (12) "Wireline common carrier" means a public telecommunications service provider that primarily uses metallic or nonmetallic cables and wires for connecting customers to its local exchange service networks.

Amended by Chapter 179, 2016 General Session

69-2-3 911 service -- Establishment.

The governing authority of any public agency may establish a 911 emergency service to provide service to any part or all of the territory lying within the geographical area of such public agency and may join with the governing authority of any other public agency to provide 911 emergency service to any part or all of the territory lying within their respective jurisdictions. A county may provide 911 emergency service within other public safety agency jurisdictions only upon agreement with the governing authority of such public safety agency.

Amended by Chapter 320, 2014 General Session

69-2-4 Administration.

The administration of the 911 emergency system shall be provided by the governing authority of the public agency establishing 911 emergency service either directly or by the appointment of employees of the public agency as directed by the governing authority, except that any 911 emergency service established by a special service district shall be administered as set forth in Title 17D, Chapter 1, Special Service District Act.

Amended by Chapter 320, 2014 General Session

69-2-5 Funding for 911 emergency service -- Administrative charge.

- (1) In providing funding of 911 emergency service, any public agency establishing a 911 emergency service may:
- (a) seek assistance from the federal or state government, to the extent constitutionally permissible, in the form of loans, advances, grants, subsidies, and otherwise, directly or indirectly;
 - (b) seek funds appropriated by local governmental taxing authorities for the funding of public safety agencies; and
 - (c) seek gifts, donations, or grants from individuals, corporations, or other private entities.
- (2) For purposes of providing funding of 911 emergency service, special service districts may raise funds as provided in Section 17D-1-105 and may borrow money and incur indebtedness as provided in Section 17D-1-103.
- (3)
- (a)
 - (i) Except as provided in Subsection (3)(b) and subject to the other provisions of this Subsection (3), a county, city, town, or metro township within which 911 emergency service is provided may levy a monthly 911 emergency services charge on:
 - (A) each local exchange service switched access line within the boundaries of the county, city, town, or metro township;
 - (B) each revenue producing radio communications access line with a billing address within the boundaries of the county, city, town, or metro township; and
 - (C) any other service, including voice over Internet protocol, provided to a user within the boundaries of the county, city, town, or metro township that allows the user to make calls

to and receive calls from the public switched telecommunications network, including commercial mobile radio service networks.

- (ii)
 - (A) Except as provided in Subsections (3)(a)(ii)(B) and (C), if a subscriber of a service subject to a levy described in Subsection (3)(a)(i) is not required to pay for the service, the provider of the service shall collect the levy from the person that is required to pay for the service.
 - (B) The levy described in Subsection (3)(a)(i) is not imposed on a provider or a consumer of federal wireless lifeline service if the consumer does not pay the provider for the service.
 - (C) A consumer of federal wireless lifeline service shall pay, and the provider of the service shall collect and remit, the levy described in Subsection (3)(a)(i) when the consumer purchases from the provider optional services in addition to the federally funded lifeline benefit.
- (iii) If a metro township levies a charge under this chapter, the metro township is subject to the same requirements a city is required to meet under this chapter.
- (iv) Except as provided in Subsection (3)(a)(v) and notwithstanding any other provision of this chapter, if a metro township levies a charge described in Subsection (3)(a)(i) under this chapter, the State Tax Commission shall distribute the revenue collected from the charge to the metro township.
- (v) The State Tax Commission shall transfer the revenues collected within a metro township under this chapter to a municipal services district created under Title 17B, Chapter 2a, Part 11, Municipal Services District Act, if the metro township:
 - (A) provides written notice to the State Tax Commission requesting the transfer; and
 - (B) designates the municipal services district to which the metro township requests the State Tax Commission to transfer the revenues.
- (b) Notwithstanding Subsection (3)(a), an access line provided for public coin telecommunications service is exempt from 911 emergency service charges.
- (c) The amount of the charge levied under this section may not exceed:
 - (i) 61 cents per month for each local exchange service switched access line;
 - (ii) 61 cents per month for each radio communications access line; and
 - (iii) 61 cents per month for each service under Subsection (3)(a)(i)(C).
- (d)
 - (i) For purposes of this Subsection (3)(d) the following terms shall be defined as provided in Section 59-12-102 or 59-12-215:
 - (A) "mobile telecommunications service";
 - (B) "place of primary use";
 - (C) "service address"; and
 - (D) "telecommunications service."
 - (ii) An access line described in Subsection (3)(a) is considered to be within the boundaries of a county, city, or town if the telecommunications services provided over the access line are located within the county, city, or town:
 - (A) for purposes of sales and use taxes under Title 59, Chapter 12, Sales and Use Tax Act; and
 - (B) determined in accordance with Section 59-12-215.
 - (iii) The rate imposed on an access line under this section shall be determined in accordance with Subsection (3)(d)(iv) if the location of an access line described in Subsection (3)(a) is determined under Subsection (3)(d)(ii) to be a county, city, or town other than county, city, or town in which is located:

- (A) for a telecommunications service, the purchaser's service address; or
- (B) for mobile telecommunications service, the purchaser's place of primary use.
- (iv) The rate imposed on an access line under this section shall be the lower of:
 - (A) the rate imposed by the county, city, or town in which the access line is located under Subsection (3)(d)(ii); or
 - (B) the rate imposed by the county, city, or town in which it is located:
 - (I) for telecommunications service, the purchaser's service address; or
 - (II) for mobile telecommunications service, the purchaser's place of primary use.
- (e)
 - (i) A county, city, or town shall notify the Public Service Commission of the intent to levy the charge under this Subsection (3) at least 30 days before the effective date of the charge being levied.
 - (ii) For purposes of this Subsection (3)(e):
 - (A) "Annexation" means an annexation to:
 - (I) a city or town under Title 10, Chapter 2, Part 4, Annexation; or
 - (II) a county under Title 17, Chapter 2, County Consolidations and Annexations.
 - (B) "Annexing area" means an area that is annexed into a county, city, or town.
 - (iii)
 - (A) Except as provided in Subsection (3)(e)(iii)(C) or (D), if a county, city, or town enacts or repeals a charge or changes the amount of the charge under this section, the enactment, repeal, or change shall take effect:
 - (I) on the first day of a calendar quarter; and
 - (II) after a 90-day period beginning on the date the State Tax Commission receives notice meeting the requirements of Subsection (3)(e)(iii)(B) from the county, city, or town.
 - (B) The notice described in Subsection (3)(e)(iii)(A) shall state:
 - (I) that the county, city, or town will enact or repeal a charge or change the amount of the charge under this section;
 - (II) the statutory authority for the charge described in Subsection (3)(e)(iii)(B)(I);
 - (III) the effective date of the charge described in Subsection (3)(e)(iii)(B)(I); and
 - (IV) if the county, city, or town enacts the charge or changes the amount of the charge described in Subsection (3)(e)(iii)(B)(I), the amount of the charge.
 - (C) Notwithstanding Subsection (3)(e)(iii)(A), the enactment of a charge or a charge increase under this section shall take effect on the first day of the first billing period:
 - (I) that begins after the effective date of the enactment of the charge or the charge increase; and
 - (II) if the billing period for the charge begins before the effective date of the enactment of the charge or the charge increase imposed under this section.
 - (D) Notwithstanding Subsection (3)(e)(iii)(A), the repeal of a charge or a charge decrease under this section shall take effect on the first day of the last billing period:
 - (I) that began before the effective date of the repeal of the charge or the charge decrease; and
 - (II) if the billing period for the charge begins before the effective date of the repeal of the charge or the charge decrease imposed under this section.
 - (iv)
 - (A) Except as provided in Subsection (3)(e)(iv)(C) or (D), if the annexation will result in the enactment, repeal, or a change in the amount of a charge imposed under this section for an annexing area, the enactment, repeal, or change shall take effect:
 - (I) on the first day of a calendar quarter; and

- (II) after a 90-day period beginning on the date the State Tax Commission receives notice meeting the requirements of Subsection (3)(e)(iv)(B) from the county, city, or town that annexes the annexing area.
- (B) The notice described in Subsection (3)(e)(iv)(A) shall state:
 - (I) that the annexation described in Subsection (3)(e)(iv)(A) will result in an enactment, repeal, or a change in the charge being imposed under this section for the annexing area;
 - (II) the statutory authority for the charge described in Subsection (3)(e)(iv)(B)(I);
 - (III) the effective date of the charge described in Subsection (3)(e)(iv)(B)(I); and
 - (IV) if the county, city, or town enacts the charge or changes the amount of the charge described in Subsection (3)(e)(iv)(B)(I), the amount of the charge.
- (C) Notwithstanding Subsection (3)(e)(iv)(A), the enactment of a charge or a charge increase under this section shall take effect on the first day of the first billing period:
 - (I) that begins after the effective date of the enactment of the charge or the charge increase; and
 - (II) if the billing period for the charge begins before the effective date of the enactment of the charge or the charge increase imposed under this section.
- (D) Notwithstanding Subsection (3)(e)(iv)(A), the repeal of a charge or a charge decrease under this section shall take effect on the first day of the last billing period:
 - (I) that began before the effective date of the repeal of the charge or the charge decrease; and
 - (II) if the billing period for the charge begins before the effective date of the repeal of the charge or the charge decrease imposed under this section.
- (f) Subject to Subsection (3)(g), a 911 emergency services charge levied under this section shall:
 - (i) be billed and collected by the person that provides the:
 - (A) local exchange service switched access line services; or
 - (B) radio communications access line services; and
 - (ii) except for costs retained under Subsection (3)(h), remitted to the State Tax Commission.
- (g) A 911 emergency services charge on a mobile telecommunications service may be levied, billed, and collected only to the extent permitted by the Mobile Telecommunications Sourcing Act, 4 U.S.C. Sec. 116 et seq.
- (h) The person that bills and collects the charges levied under Subsection (3)(f) may:
 - (i) bill the charge imposed by this section in combination with the charge levied under Section 69-2-5.6 as one line item charge; and
 - (ii) retain an amount not to exceed 1.5% of the levy collected under this section as reimbursement for the cost of billing, collecting, and remitting the levy.
- (i) The State Tax Commission shall collect, enforce, and administer the charge imposed under this Subsection (3) using the same procedures used in the administration, collection, and enforcement of the state sales and use taxes under:
 - (i) Title 59, Chapter 1, General Taxation Policies; and
 - (ii) Title 59, Chapter 12, Part 1, Tax Collection, except for:
 - (A) Section 59-12-104;
 - (B) Section 59-12-104.1;
 - (C) Section 59-12-104.2;
 - (D) Section 59-12-104.6;
 - (E) Section 59-12-107.1; and
 - (F) Section 59-12-123.
- (j)

- (i) The State Tax Commission shall transmit money collected under this Subsection (3) monthly by electronic funds transfer to the county, city, or town that imposes the charge.
 - (ii) A county, city, or town that receives money under Subsection (3)(j)(i):
 - (A) shall remit the money directly to a public safety answering point; and
 - (B) may not disburse the money to a local dispatch center that is not a public safety answering point.
 - (k) A person that pays a charge under this section shall pay the charge to the commission:
 - (i) monthly on or before the last day of the month immediately following the last day of the previous month if:
 - (A) the person is required to file a sales and use tax return with the commission monthly under Section 59-12-108; or
 - (B) the person is not required to file a sales and use tax return under Title 59, Chapter 12, Sales and Use Tax Act; or
 - (ii) quarterly on or before the last day of the month immediately following the last day of the previous quarter if the person is required to file a sales and use tax return with the commission quarterly under Section 59-12-107.
 - (l) A charge a person pays under this section shall be paid using a form prescribed by the State Tax Commission.
 - (m) The State Tax Commission shall retain and deposit an administrative charge in accordance with Section 59-1-306 from the revenues the State Tax Commission collects from a charge under this section.
 - (n) A charge under this section is subject to Section 69-2-5.8.
- (4)
- (a) Any money received by a public agency for the provision of 911 emergency service shall be deposited in a special emergency telecommunications service fund.
 - (b)
 - (i) Except as provided in Subsection (5)(b), the money in the 911 emergency service fund shall be expended by the public agency to pay the costs of:
 - (A) establishing, installing, maintaining, and operating a 911 emergency service system;
 - (B) receiving and processing emergency communications from the 911 system or other communications or requests for emergency services;
 - (C) integrating a 911 emergency service system into an established public safety dispatch center, including contracting with the providers of local exchange service, radio communications service, and vendors of appropriate terminal equipment as necessary to implement the 911 emergency services; or
 - (D) indirect costs associated with the maintaining and operating of a 911 emergency services system.
 - (ii) Revenues derived for the funding of 911 emergency service may be used by the public agency for personnel costs associated with receiving and processing communications and deploying emergency response resources when the system is integrated with any public safety dispatch system.
 - (c) Any unexpended money in the 911 emergency service fund at the end of a fiscal year does not lapse, and must be carried forward to be used for the purposes described in this section.
- (5)
- (a) Revenue received by a local entity from an increase in the levy imposed under Subsection (3) after the 2004 Annual General Session:
 - (i) may be used by the public safety answering point for the purposes under Subsection (4)(b); and

- (ii) shall be deposited into the special 911 emergency service fund described in Subsection (4)(a).
- (b) Revenue received by a local entity from disbursements from the 911 Division under Section 63H-7a-602:
 - (i) shall be deposited into the special 911 emergency service fund under Subsection (4)(a); and
 - (ii) shall only be used for that portion of the costs related to the development and operation of wireless and land-based enhanced 911 emergency telecommunications service and the implementation of 911 services as provided in Subsection (5)(c).
- (c) The costs allowed under Subsection (5)(b)(ii) include the public safety answering point's costs for:
 - (i) acquisition, upgrade, modification, maintenance, and operation of public service answering point equipment capable of receiving 911 information;
 - (ii) database development, operation, and maintenance; and
 - (iii) personnel costs associated with establishing, installing, maintaining, and operating wireless 911 services, including training emergency service personnel regarding receipt and use of 911 wireless service information and educating consumers regarding the appropriate and responsible use of 911 wireless service.
- (6) A local entity that increases the levy it imposes under Subsection (3)(c) after the 2004 Annual General Session shall increase the levy to the maximum amount permitted by Subsection (3)(c).

Amended by Chapter 179, 2016 General Session

69-2-5.5 Emergency services telecommunications charge to fund the Computer Aided Dispatch Restricted Account -- Administrative charge.

- (1) Subject to Subsection (6), there is imposed an emergency services telecommunications charge of 6 cents per month on a service that is subject to an emergency services telecommunications charge levied by a county, city, town, or metro township under Section 69-2-5, including:
 - (a) each local exchange service switched access line;
 - (b) each revenue producing radio communications access line; and
 - (c) each other service line, including voice over Internet protocol, used to make calls to and receive calls from the public switched telecommunications network, including a commercial mobile radio service network.
- (2)
 - (a) Subject to Subsection (6), an emergency services telecommunications charge imposed under this section shall be billed and collected by the person that provides:
 - (i) local exchange service switched access line services;
 - (ii) radio communications access line services; or
 - (iii) any other service line, including voice over Internet protocol, that allows a user to make calls to and receive calls from the public switched telecommunications network, including a commercial mobile radio service network.
 - (b) A person that pays an emergency services telecommunications charge under this section shall pay the emergency services telecommunications charge to the commission:
 - (i) monthly on or before the last day of the month immediately following the last day of the previous month if:
 - (A) the person is required to file a sales and use tax return with the commission monthly under Section 59-12-108; or

- (B) the person is not required to file a sales and use tax return under Title 59, Chapter 12, Sales and Use Tax Act; or
- (ii) quarterly on or before the last day of the month immediately following the last day of the previous quarter if the person is required to file a sales and use tax return with the commission quarterly under Section 59-12-107.
- (c) If a subscriber of a service subject to a charge described in Subsection (3)(a) is not required to pay for the service, the provider of the service shall collect the charge from the person that is required to pay for the service.
- (d) An emergency services telecommunications charge imposed under this section shall be deposited into the Computer Aided Dispatch Restricted Account created in Section 63H-7a-303.
- (3) Emergency services telecommunications charges remitted to the State Tax Commission pursuant to Subsection (2) shall be accompanied by the form prescribed by the State Tax Commission.
- (4)
 - (a) The State Tax Commission shall administer, collect, and enforce the charge imposed under Subsection (1) according to the same procedures used in the administration, collection, and enforcement of the state sales and use tax under:
 - (i) Title 59, Chapter 1, General Taxation Policies; and
 - (ii) Title 59, Chapter 12, Part 1, Tax Collection, except for:
 - (A) Section 59-12-104;
 - (B) Section 59-12-104.1;
 - (C) Section 59-12-104.2;
 - (D) Section 59-12-104.6;
 - (E) Section 59-12-107.1; and
 - (F) Section 59-12-123.
 - (b) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the State Tax Commission may make rules to administer, collect, and enforce the emergency services telecommunications charges imposed under this section.
 - (c) The State Tax Commission shall retain and deposit an administrative charge in accordance with Section 59-1-306 from the revenues the State Tax Commission collects from an emergency services telecommunications charge under this section.
 - (d) A charge under this section is subject to Section 69-2-5.8.
- (5) A provider of local exchange service switched access line services or radio communications access line services who fails to comply with this section is subject to penalties and interest as provided in Sections 59-1-401 and 59-1-402.
- (6) An emergency services telecommunications charge under this section on a mobile telecommunications service may be imposed, billed, and collected only to the extent permitted by the Mobile Telecommunications Sourcing Act, 4 U.S.C. Sec. 116 et seq.

Amended by Chapter 179, 2016 General Session

**69-2-5.6 911 services charge to fund unified statewide 911 emergency service --
Administrative charge.**

- (1) Subject to Subsection 69-2-5(3)(g), there is imposed a unified statewide 911 emergency service charge of 9 cents per month on each local exchange service switched access line and each revenue producing radio communications access line that is subject to a 911 emergency services charge levied by a county, city, town, or metro township under Section 69-2-5.

- (2)
 - (a) A 911 emergency services charge imposed under this section shall be:
 - (i) subject to Subsection 69-2-5(3)(g); and
 - (ii) billed and collected by the person that provides:
 - (A) local exchange service switched access line services;
 - (B) radio communications access line services; or
 - (C) service described in Subsection 69-2-5(3)(a)(i)(C).
 - (b) A person that pays a charge under this section shall pay the charge to the commission:
 - (i) monthly on or before the last day of the month immediately following the last day of the previous month if:
 - (A) the person is required to file a sales and use tax return with the commission monthly under Section 59-12-108; or
 - (B) the person is not required to file a sales and use tax return under Title 59, Chapter 12, Sales and Use Tax Act; or
 - (ii) quarterly on or before the last day of the month immediately following the last day of the previous quarter if the person is required to file a sales and use tax return with the commission quarterly under Section 59-12-107.
 - (c) A charge imposed under this section shall be deposited into the Unified Statewide 911 Emergency Service Account created by Section 63H-7a-304.
 - (d) If a subscriber of a service subject to a charge described in Subsection (1) is not required to pay for the service, the provider of the service shall collect the charge from the person that is required to pay for the service.
- (3) The person that bills and collects the charges levied by this section pursuant to Subsections (2) (b) and (c) may:
 - (a) bill the charge imposed by this section in combination with the charge levied under Section 69-2-5 as one line item charge; and
 - (b) retain an amount not to exceed 1.5% of the charges collected under this section as reimbursement for the cost of billing, collecting, and remitting the levy.
- (4) The State Tax Commission shall collect, enforce, and administer the charges imposed under Subsection (1) using the same procedures used in the administration, collection, and enforcement of the emergency services telecommunications charge to fund the Computer Aided Dispatch Restricted Account under Section 63H-7a-303.
- (5) Notwithstanding Section 63H-7a-304, the State Tax Commission shall retain and deposit an administrative charge in accordance with Section 59-1-306 from the revenues the State Tax Commission collects from a charge under this section.
- (6) A charge under this section is subject to Section 69-2-5.8.
- (7) This section sunsets in accordance with Section 63I-1-269.

Amended by Chapter 179, 2016 General Session

69-2-5.7 Prepaid wireless telecommunications charge to fund 911 service -- Administrative charge.

- (1) As used in this section:
 - (a) "Consumer" means a person who purchases prepaid wireless telecommunications service in a transaction.
 - (b) "Prepaid wireless 911 service charge" means the charge that is required to be collected by a seller from a consumer in the amount established under Subsection (2).
 - (c)

- (i) "Prepaid wireless telecommunications service" means a wireless telecommunications service that:
 - (A) is paid for in advance;
 - (B) is sold in predetermined units of time or dollars that decline with use in a known amount or provides unlimited use of the service for a fixed amount or time; and
 - (C) allows a caller to access 911 emergency service.
- (ii) "Prepaid wireless telecommunications service" does not include a wireless telecommunications service that is billed:
 - (A) to a customer on a recurring basis; and
 - (B) in a manner that includes the emergency services telecommunications charges, described in Sections 69-2-5, 69-2-5.5, and 69-2-5.6, for each radio communication access line assigned to the customer.
- (d) "Seller" means a person that sells prepaid wireless telecommunications service to a consumer.
- (e) "Transaction" means each purchase of prepaid wireless telecommunications service from a seller.
- (f) "Wireless telecommunications service" means commercial mobile radio service as defined by 47 C.F.R. Sec. 20.3, as amended.
- (2) There is imposed a prepaid wireless 911 service charge of 1.9% of the sales price per transaction.
- (3)
 - (a) The prepaid wireless 911 service charge shall be collected by the seller from the consumer for each transaction occurring in this state.
 - (b)
 - (i) Except as provided in Subsections (3)(b)(ii) and (iii), if a user of a service subject to a charge described in Subsection (2) is not the consumer, the seller shall collect the charge from the consumer for the service.
 - (ii) The charge described in Subsection (2) is not imposed on a seller or a consumer of federal wireless lifeline service if the consumer does not pay the seller for the service.
 - (iii) A consumer of federal wireless lifeline service shall pay, and the seller of the service shall collect and remit, the charge described in Subsection (2) when the consumer purchases from the seller optional services in addition to the federally funded lifeline benefit.
- (4) The prepaid wireless 911 service charge shall be separately stated on an invoice, receipt, or similar document that is provided by the seller to the consumer.
- (5) For purposes of Subsection (3), the location of a transaction is determined in accordance with Sections 59-12-211 through 59-12-215.
- (6) When prepaid wireless telecommunications service is sold with one or more other products or services for a single non-itemized price, then the percentage specified in Section (2) shall apply to the entire non-itemized price.
- (7) A seller may retain 3% of prepaid wireless 911 service charges that are collected by the seller from consumers as reimbursement for the cost of billing, collecting, and remitting the charge.
- (8) Prepaid wireless 911 service charges collected by a seller, except as retained under Subsection (7), shall be remitted to the State Tax Commission at the same time as the seller remits to the State Tax Commission money collected by the person under Title 59, Chapter 12, Sales and Use Tax Act.
- (9) The State Tax Commission:

- (a) shall collect, enforce, and administer the charge imposed under this section using the same procedures used in the administration, collection, and enforcement of the state sales and use taxes under:
 - (i) Title 59, Chapter 1, General Taxation Policies; and
 - (ii) Title 59, Chapter 12, Part 1, Tax Collection, except for:
 - (A) Section 59-12-104;
 - (B) Section 59-12-104.1;
 - (C) Section 59-12-104.2;
 - (D) Section 59-12-107.1; and
 - (E) Section 59-12-123;
 - (b) may retain up to 1.5% of the prepaid wireless 911 service charge revenue collected under Subsection (9)(a) as reimbursement for administering this section;
 - (c) shall distribute the prepaid wireless 911 service charge revenue, except as retained under Subsection (9)(b), as follows:
 - (i) 80.3% of the revenue shall be distributed to each county, city, town, or metro township in the same percentages and in the same manner as the entities receive money to fund 911 emergency telecommunications services under Section 69-2-5;
 - (ii) 7.9% of the revenue shall be distributed to fund the Computer Aided Dispatch Restricted Account created in Section 63H-7a-303;
 - (iii) 11.8% of the revenue shall be distributed to fund the unified statewide 911 emergency service as in Section 69-2-5.6; and
 - (d) may make rules in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, to administer, collect, and enforce the charges imposed under this section.
- (10) A charge under this section is subject to Section 69-2-5.8.

Amended by Chapter 179, 2016 General Session

69-2-5.8 State Tax Commission redistribution of revenues from certain telecommunications charges.

- (1) As used in this section:
 - (a) "Commission" means the State Tax Commission.
 - (b) "Eligible portion of qualifying telecommunications charge revenues" means the portion of qualifying telecommunications charge revenues that:
 - (i) were part of an original distribution; and
 - (ii) the commission determines should have been transmitted:
 - (A) to a secondary recipient political subdivision; and
 - (B) during the redistribution period.
 - (c) "Original distribution" means that the commission:
 - (i) collects an amount of qualifying telecommunications charge revenues; and
 - (ii) transmits the amount of qualifying telecommunications charge revenues to an original recipient political subdivision.
 - (d) "Original recipient political subdivision" means a county, city, or town to which the commission makes an original distribution.
 - (e) "Qualifying telecommunications charge revenues" means revenues the commission collects from a charge under:
 - (i) Section 69-2-5;
 - (ii) Section 69-2-5.5;
 - (iii) Section 69-2-5.6; or

- (iv) Section 69-2-5.7.
- (f) "Redistribution" means that the commission:
 - (i) makes an original distribution of qualifying telecommunications charge revenues to an original recipient political subdivision;
 - (ii) after the commission makes the original distribution of qualifying telecommunications charge revenues to the original recipient political subdivision, determines that an eligible portion of qualifying telecommunications charge revenues should have been transmitted to a secondary recipient political subdivision as a result of:
 - (A) a county, city, or town providing written notice to the commission that qualifying telecommunications charge revenues that the commission distributed to an original recipient political subdivision should have been transmitted to a secondary recipient political subdivision; or
 - (B) the commission finding that an extraordinary circumstance, as defined by rule made in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, exists that requires the commission to make a redistribution without receiving the notice described in Subsection (1)(f)(ii)(A); and
 - (iii) in accordance with this section, transmits to the secondary recipient political subdivision the eligible portion of qualifying telecommunications charge revenues for the redistribution period.
- (g) "Redistribution determination date" means the date the commission determines that a secondary recipient political subdivision should have received a redistribution, regardless of the date the commission actually transmits the redistribution to the secondary recipient political subdivision.
- (h) "Redistribution period" means the time period:
 - (i) if the commission determines that an eligible portion of qualifying telecommunications charge revenues should have been transmitted to a secondary recipient political subdivision beginning on a date that is 90 or more days before the redistribution determination date:
 - (A) beginning 90 days before the redistribution determination date; and
 - (B) ending on the redistribution determination date; or
 - (ii) if the commission determines that an eligible portion of qualifying telecommunications charge revenues should have been transmitted to a secondary recipient political subdivision beginning on a date that is less than 90 days before the redistribution determination date:
 - (A) beginning on the date the eligible portion of qualifying telecommunications charge revenues should have been transmitted to the secondary recipient political subdivision; and
 - (B) ending on the redistribution determination date.
- (i) "Secondary recipient political subdivision" means a county, city, or town that the commission determines should receive a redistribution.
- (2) Subject to Subsection (3), the commission may make a redistribution to a secondary recipient political subdivision in an amount equal to the eligible portion of qualifying telecommunications charge revenues if:
 - (a) the commission provides written notice to the following within 15 days after the commission determines to make the redistribution:
 - (i) the original recipient political subdivision; and
 - (ii) the secondary recipient political subdivision; and
 - (b) the commission obtains:
 - (i) an amended return from each person that reports a transaction that will be subject to the redistribution; or

- (ii) if the commission determines that an amended return described in Subsection (2)(b)(i) is not required to make the redistribution, information:
 - (A) supporting the redistribution; and
 - (B) supplied by a person who collects a qualifying telecommunications charge revenues, a county, city, or town, or the commission.
- (3) The commission shall make a redistribution within 60 days after the requirements of Subsection (2) are met.
- (4) This section does not limit the commission's authority to make a distribution of revenues under this chapter for a time period other than the redistribution period.

Enacted by Chapter 326, 2012 General Session

69-2-6 Jurisdiction and employee immunity.

In implementing a 911 emergency telephone service, the public agency and public safety agencies and their employees shall cooperate in establishing the service and in its day-to-day provision. Any employee of any public safety agency which is a participant in a 911 emergency telephone service may respond and take any action to any call whether within or without the authorized territorial jurisdiction of the public safety agency. In response to emergency calls, employees of public safety agencies shall have the same immunity for any acts performed in the line of duty outside their authorized jurisdictions as they enjoy within their authorized jurisdictions. No cause of action is created by any incorrect dispatch or response by any system or any public safety agency or by reason of elapsed response time.

Enacted by Chapter 33, 1986 General Session

69-2-7 Limitation of duties and liabilities.

Except as provided in Section 69-2-8, nothing contained in this chapter imposes any duties or liabilities beyond those otherwise specified by law upon any provider of local exchange service, radio communications service, voice over Internet protocol service, or terminal equipment needed to implement 911 emergency telephone service and the Utah statewide radio system and public safety communication network, created in Title 63H, Chapter 7a, Utah Communications Authority Act.

Amended by Chapter 411, 2015 General Session

69-2-8 Liabilities of providers.

- (1) A provider of local exchange service, radio communications service, or voice over Internet protocol service may by tariff or agreement with a customer provide for the customer's release of any claim, suit, or demand against the provider based upon a disclosure or a nondisclosure of an unlisted or nonpublished telephone number and address, and the related address, if a call for any 911 emergency telephone service is made from the customer's telephone.
- (2) A provider of local exchange service, radio communications service, voice over Internet protocol service, or telephone terminal equipment needed to implement or enhance 911 emergency telephone service, and their employees and agents, are not liable for any damages in a civil action for injuries, death, or loss to person or property incurred as a result of any act or omission of the provider, employee, or agent, in connection with developing, adopting, implementing, maintaining, enhancing, or operating a 911 emergency telephone service, except

for damages or injury intentionally caused by or resulting from gross negligence of the provider or person.

Amended by Chapter 36, 2014 General Session